

CHAPTER 1157**SEX OFFENDERS — RESIDENCY RESTRICTIONS —
CHILD CARE FACILITIES AND ELEMENTARY OR SECONDARY SCHOOLS***S.F. 2197*

AN ACT prohibiting a registered sex offender from residing near a school or child care facility, and providing a penalty.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 692A.1, Code Supplement 2001, is amended by adding the following new subsection:

NEW SUBSECTION. 1A. “Child care facility” means as defined in section 237A.1.

Sec. 2. Section 692A.5, subsection 1, Code 2001, is amended by adding the following new paragraph:

NEW PARAGRAPH. g. Inform the person, if the person’s residency is restricted under section 692A.2A, that the person shall not reside within two thousand feet of the real property comprising a public or nonpublic elementary or secondary school, or a child care facility.

Sec. 3. NEW SECTION. 692A.2A RESIDENCY RESTRICTIONS — CHILD CARE FACILITIES AND SCHOOLS.

1. For purposes of this section, “person” means a person who has committed a criminal offense against a minor, or an aggravated offense, sexually violent offense, or other relevant offense that involved a minor.

2. A person shall not reside within two thousand feet of the real property comprising a public or nonpublic elementary or secondary school or a child care facility.

3. A person who resides within two thousand feet of the real property comprising a public or nonpublic elementary or secondary school, or a child care facility, commits an aggravated misdemeanor.

4. A person residing within two thousand feet of the real property comprising a public or nonpublic elementary or secondary school or a child care facility does not commit a violation of this section if any of the following apply:

a. The person is required to serve a sentence at a jail, prison, juvenile facility, or other correctional institution or facility.

b. The person is subject to an order of commitment under chapter 229A.

c. The person has established a residence prior to the effective date of this Act or a school or child care facility is newly located on or after the effective date of this Act.

d. The person is a minor or a ward under a guardianship.

Approved May 9, 2002

CHAPTER 1158**TAXATION OF INSURANCE PREMIUMS, ASSESSMENTS, AND FEES
AND HEALTH SERVICE CORPORATION SUBSCRIBER CONTRACT PAYMENTS***S.F. 2318*

AN ACT relating to the tax on premiums and subscriber contract payments received by insurance companies and health service corporations by phasing in a reduction in the tax and increasing the prepayment of the tax, providing for a study, and including an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 135.120, Code 2001, is amended to read as follows:

135.120 TAXATION OF ORGANIZED DELIVERY SYSTEMS.

Payments received by an organized delivery system licensed by the director for health care services, insurance, indemnity, or other benefits to which an enrollee is entitled through an organized delivery system authorized under 1993 Iowa Acts, chapter 158, and payments by an organized delivery system licensed by the director to providers for health care services, to insurers, or corporations authorized under chapter 514 for insurance, indemnity, or other service benefits authorized under 1993 Iowa Acts, chapter 158, are not premiums received and taxable under the provisions of section 432.1 for the first five years of the existence of the organized delivery system, its successors or assigns, or the first five years after July 1, 1996, whichever is the later. After the first five years, the payments received shall be considered premiums received and shall be taxable under the provisions of section 432.1, subsection 1. However, payments made by the United States secretary of health and human services under contracts issued under section 1833 or 1876 of the federal Social Security Act, section 4015 of the federal Omnibus Budget Reconciliation Act of 1987, or chapter 249A for enrolled members shall not be considered premiums received and shall not be taxable under section 432.1.

Sec. 2. Section 432.1, subsection 1, paragraph a, Code 2001, is amended to read as follows:

a. ~~Two percent~~ The applicable percent, as provided in subsection 1A, of the gross amount of premiums received during the preceding calendar year by every life insurance company or association, not including fraternal beneficiary associations, or the gross payments or deposits collected from holders of fraternal beneficiary association certificates, on contracts of insurance covering risks resident in this state during the preceding year, including contracts for group insurance and annuities and without including or deducting any amounts received or paid for reinsurance.

Sec. 3. Section 432.1, Code 2001, is amended by adding the following new subsection:

NEW SUBSECTION. 1A. The “applicable percent” for purposes of subsection 1 of this section and section 432.2 is the following:

- a. For calendar years beginning before the 2003 calendar year, two percent.
- b. For the 2003 calendar year, one and three-fourths percent.
- c. For the 2004 calendar year, one and one-half percent.
- d. For the 2005 calendar year, one and one-fourth percent.
- e. For the 2006 and subsequent calendar years, one percent.

Sec. 4. Section 432.1, subsection 2, Code 2001, is amended to read as follows:

2. ~~Two percent~~ The applicable percent, as provided in subsection 2A, of the gross amount of premiums, assessments, and fees received during the preceding calendar year by every company or association other than life on contracts of insurance other than life for business done in this state, including all insurance upon property situated in this state, after deducting the amounts returned upon canceled policies, certificates and rejected applications but not